IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29440 of 2015

and M.P.No.1 of 2015

M/s Ranjani Traders [Petitioner]
rep. By its Partner Rajasekhar
Shanmuga Complex,
Kulakarrai Street,
Muthandikuppam,
Panruti Taluk.

..vs..

The Commercial Tax Officer
Panruti (Rural) Assessment Circle
Panruti

[Respondent]

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus to call for the records of the respondent in TIN No. 33244501293/11-12 quash the impugned proceedings dt 13.8.2015 and further direct the respondent to grant the Input Tax Credit of Rs.1,91,660/- under Sec. 19 (11) of the Tamil Nadu Value Added Tax Act 2006.

For Petitioner : Mr.V.Sundareswaran
For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

The petitioner has filed this writ petition challenging the recovery notice as a consequence of an assessment order passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the TNVAT Act) for the year 2011-12.

2. It is submitted that at the time when the writ petition was entertained, the Court directed the learned Additional Government Pleader to ascertain as to when the assessment order was passed.

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3. The learned Additional Government Pleader, on instructions, submitted that the assessment order for the relevant year was passed on 23.06.2015, despatched on 01.07.2015 and received on 06.07.2015 by Tr.Rajendran, father of the deponent to the affidavit filed in support of the writ petition Mr.R.Rajasekar.

4. Faced by this situation, the learned counsel for the petitioner submits that some time may be granted to challenge the order of assessment.

5. In the light of the above, the petitioner is granted 30 days' time from the date of receipt of a copy of this order, to file an appeal against the order of assessment dated 23.06.2015, before the appellate authority and if such an appeal is filed, the appellate authority, shall not reject the same on the ground of limitation and thereafter, it is open to the petitioner to move appropriate application for interim orders before the appellate authority. For the afore stated period, the impugned recovery notice shall be kept in abeyance.

The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
1.The Commercial Tax Officer
Panruti (Rural) Assessment Circle
Panruti

2.The Appellate Authority (Commercial Tax)
Cudddalore

+1 cc to Mr.V.Sundareswaran Advocate sr.40987
+1 cc to Special Government Pleader(Taxes0 sr.40394

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